

me in recognizing Ms. Betsy J. Keeling as she retires after nearly 32 years of Federal service, which included working for 6 years in the U.S. Senate. Her dedicated public service and tireless commitment to keeping appropriate congressional committees fully and currently informed of the activities of her agency should be recognized and appreciated by all in this Chamber.

A native of Nashville, TN, Ms. Keeling graduated from the University of Tennessee in 1977. She then joined the staff of our esteemed former majority leader, Senator Howard Baker of Tennessee, in June of 1977, where she served as an office manager, formulating the Senator's office budget and supervising 30 full-time employees with a variety of responsibilities.

In August of 1983 she joined the office of Commissioner Frederick Bernthal of the U.S. Nuclear Regulatory Commission, NRC. As his administrative assistant, she handled all day-to-day operations of the office and managed work flow within the Commissioner's office.

At the end of Commissioner Bernthal's term in June of 1988, Ms. Keeling joined the staff of NRC's Office of Congressional Affairs. She served as a congressional affairs officer for almost 12 years and was then promoted to senior congressional affairs officer in 2000. She served in that capacity until September of 2005. As a senior congressional affairs officer, she assisted in formulating congressional relations policy and programs, performed liaison duties, analyzed legislation and coordinated congressional briefings and hearings.

Ms. Keeling was recognized for her outstanding service by the NRC with a Meritorious Service Award, the agency's second-highest award given to its employees, in 2003. She received this award "in recognition of her exceptional versatility, dedicated service, and adroit handling of Congressional affairs." Ms. Keeling was also the recipient of numerous performance and special achievement awards throughout her career at the NRC.

In September 2005, Ms. Keeling was appointed associate director for congressional affairs in NRC's Office of Congressional Affairs. She has been in this position since that time and it is from this position that Ms. Keeling retired from Federal service on February 27, 2009. She will be returning to her beloved State of Tennessee to be with her family and friends in Nashville.

Mr. President, I am pleased to ask my colleagues to join me in congratulating Ms. Keeling on her retirement and thanking her for her service to the U.S. Senate and her country through her work at the Nuclear Regulatory Commission. ●

#### MEASURES DISCHARGED

The following measure was discharged from the Committee on Health, Education, Labor, and Pen-

sions by unanimous consent, and referred as indicated:

S. 473. A bill to establish the Senator Paul Simon Study Abroad Foundation; to the Committee on Foreign Relations.

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. LEVIN (for himself, Mr. WHITEHOUSE, Mrs. McCASKILL, and Mr. NELSON of Florida):

S. 506. A bill to restrict the use of offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

By Mr. AKAKA (for himself, Ms. MURKOWSKI, Mr. INOUE, and Mr. BEGICH):

S. 507. A bill to provide for retirement equity for Federal employees in nonforeign areas outside the 48 contiguous States and the District of Columbia, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. ENSIGN (for himself and Mr. REID):

S. 508. A bill to provide for the conveyance of certain Bureau of Land Management land in the State of Nevada to the Las Vegas Motor Speedway, and for other purposes; to the Committee on Energy and Natural Resources.

By Mrs. MURRAY:

S. 509. A bill to authorize a major medical facility project at the Department of Veterans Affairs Medical Center, Walla Walla, Washington, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. DURBIN (for himself, Ms. MURKOWSKI, Ms. MIKULSKI, Mr. CARDIN, Mr. WHITEHOUSE, Mr. DODD, Mr. BROWN, Mr. BURRIS, and Mr. PRYOR):

S.J. Res. 12. A joint resolution proclaiming Casimir Pulaski to be an honorary citizen of the United States posthumously; considered and passed.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mrs. SHAHEEN (for herself and Mr. VOINOVICH):

S. Res. 60. A resolution commemorating the 10-year anniversary of the accession of the Czech Republic, the Republic of Hungary, and the Republic of Poland as members of the North Atlantic Treaty Organization; to the Committee on Foreign Relations.

By Mr. VOINOVICH (for himself and Mr. BROWN):

S. Res. 61. A resolution commending the Columbus Crew Major League Soccer Team for winning the 2008 Major League Soccer Cup; to the Committee on the Judiciary.

By Mr. CASEY (for himself, Ms. SNOWE, Ms. LANDRIEU, Mr. PRYOR, Mr. LAUTENBERG, Mr. SANDERS, and Mr. DORGAN):

S. Con. Res. 9. A concurrent resolution supporting the goals and ideals of Multiple Sclerosis Awareness Week; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 144

At the request of Mr. KERRY, the name of the Senator from Pennsyl-

vania (Mr. SPECTER) was added as a cosponsor of S. 144, a bill to amend the Internal Revenue Code of 1986 to remove cell phones from listed property under section 280F.

S. 182

At the request of Mrs. GILLIBRAND, her name was added as a cosponsor of S. 182, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 254

At the request of Mrs. LINCOLN, the name of the Senator from Hawaii (Mr. INOUE) was added as a cosponsor of S. 254, a bill to amend title XVIII of the Social Security Act to provide for the coverage of home infusion therapy under the Medicare Program.

S. 277

At the request of Mrs. SHAHEEN, her name was added as a cosponsor of S. 277, a bill to amend the National and Community Service Act of 1990 to expand and improve opportunities for service, and for other purposes.

S. 388

At the request of Ms. MIKULSKI, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 388, a bill to extend the termination date for the exemption of returning workers from the numerical limitations for temporary workers.

S. 428

At the request of Mr. DORGAN, the names of the Senator from Iowa (Mr. HARKIN), the Senator from Illinois (Mr. DURBIN) and the Senator from Montana (Mr. BAUCUS) were added as cosponsors of S. 428, a bill to allow travel between the United States and Cuba.

S. 456

At the request of Mr. DODD, the name of the Senator from Iowa (Mr. HARKIN) was added as a cosponsor of S. 456, a bill to direct the Secretary of Health and Human Services, in consultation with the Secretary of Education, to develop guidelines to be used on a voluntary basis to develop plans to manage the risk of food allergy and anaphylaxis in schools and early childhood education programs, to establish school-based food allergy management grants, and for other purposes.

S. 473

At the request of Mr. DURBIN, the names of the Senator from Ohio (Mr. VOINOVICH), the Senator from Pennsylvania (Mr. CASEY) and the Senator from Connecticut (Mr. DODD) were added as cosponsors of S. 473, a bill to establish the Senator Paul Simon Study Abroad Foundation.

S. 484

At the request of Mrs. FEINSTEIN, the name of the Senator from Connecticut (Mr. DODD) was added as a cosponsor of S. 484, a bill to amend title II of the Social Security Act to repeal the Government pension offset and windfall elimination provisions.

S. 492

At the request of Mr. JOHNSON, the name of the Senator from Michigan (Mr. LEVIN) was added as a cosponsor of S. 492, a bill to amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from Social Security tax coverage.

S. CON. RES. 4

At the request of Mr. NELSON of Florida, the names of the Senator from Connecticut (Mr. LIEBERMAN), the Senator from Pennsylvania (Mr. CASEY), the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Georgia (Mr. ISAKSON) were added as cosponsors of S. Con. Res. 4, a concurrent resolution calling on the President and the allies of the United States to raise the case of Robert Levinson with officials of the Government of Iran at every level and opportunity, and urging officials of the Government of Iran to fulfill their promises of assistance to the family of Robert Levinson and to share information on the investigation into the disappearance of Robert Levinson with the Federal Bureau of Investigation.

S. RES. 20

At the request of Mr. VOINOVICH, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. Res. 20, a resolution celebrating the 60th anniversary of the North Atlantic Treaty Organization.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEVIN (for himself, Mr. WHITEHOUSE, Mrs. MCCASKILL, and Mr. NELSON of Florida):

S. 506. A bill to restrict the use of offshore tax havens and abusive tax shelters to inappropriately avoid Federal taxation, and for other purposes; to the Committee on Finance.

Mr. LEVIN. Mr. President, America has been knocked flat on its back by the current financial crisis, but the American fighting spirit hasn't given up. We are battling back.

Congress recently passed an \$800 billion recovery bill to jumpstart the economy with new jobs and investments. That \$800 billion is on top of the \$700 billion we set aside earlier to revive the credit markets and recapitalize the financial institutions that got us into this mess. Those steps weren't easy to take and represent a lot of money going out the door.

That is why, today, I am introducing the Stop Tax Haven Abuse Act, along with Senators WHITEHOUSE, MCCASKILL and BILL NELSON, to stop tax cheats who drain our treasury of funds needed to pay for our recovery. The bill's target is offshore tax abuses that rob the U.S. Treasury of an estimated \$100 billion each year, reward tax dodgers using offshore secrecy laws to hide money from Uncle Sam, and offload the tax burden onto the backs of middle income families who play by the rules.

It is time for Congress and this administration to take a stand against offshore tax evasion. It is unfair; we can't afford it; and there is a whole lot more we can do to stop it.

The bill we are introducing today is an improved version of the Stop Tax Haven Abuse Act that I introduced in February 2007, with Senator Coleman and then Senator Obama, and that Congressmen LLOYD DOGGETT and Rahm Emanuel introduced in the House with the support of 47 cosponsors. No action was taken last Congress on either bill, even though evidence has continued to pour in about the extensive and serious nature of offshore tax dodging.

In July 2008, for example, the Senate Permanent Subcommittee on Investigations, which I chair, held two days of hearings and released a report that broke through the wall of secrecy that normally surrounds banks located in tax haven jurisdictions. The Subcommittee presented multiple case histories exposing how two such banks, UBS AG of Switzerland and LGT Bank of Liechtenstein, used an array of secrecy tricks to help U.S. clients hide assets and dodge U.S. taxes.

The hearing showed, for example, that UBS had opened Swiss accounts for an estimated 19,000 U.S. clients with nearly \$18 billion in assets, and did not report any of those accounts to the U.S. Internal Revenue Service. A UBS private banker based in Switzerland pled guilty to conspiring to helping a U.S. billionaire hide \$200 million and evade \$7.2 million in tax, and provided sworn deposition testimony to the Subcommittee about how UBS Swiss bankers sought and serviced clients right here in the United States. A more senior UBS official asserted his Fifth Amendment rights at the hearing rather than answer questions about UBS conduct.

The Subcommittee investigation also presented seven case histories of U.S. persons who had secretly stashed millions of dollars in accounts at LGT Bank, a private bank owned by the Liechtenstein royal family. These case histories unfolded like spy novels, with secret meetings, hidden funds, shell corporations, and complex offshore transactions spanning the globe from the United States to Liechtenstein, Switzerland, the British Virgin Islands, Australia, and Hong Kong. What the case histories had in common were officials from LGT Bank and its affiliates acting as willing partners to move a lot of money into LGT accounts, while obscuring the ownership and origin of the funds from tax authorities, creditors, and courts.

A former LGT employee, now in hiding for disclosing LGT client information, provided videotaped testimony during the hearing describing a long list of secrecy tricks and deceptive practices used by LGT to conceal client assets. They included using code names for LGT clients; requiring bankers to use outside pay phones to call clients

to prevent those calls from being traced back to the bank; establishing offshore shell corporations which clients could use to route money into and out of their LGT accounts without incriminating wire transfers; and creating elaborate offshore structures involving foundations, trusts, and corporations to conceal client ownership of assets. In addition, four U.S. persons asserted their Fifth Amendment rights at the hearing and declined to answer questions about their LGT accounts.

More than 150 U.S. taxpayers are now under investigation by the IRS for having undeclared Liechtenstein accounts. The IRS is not labouring alone. Nearly a dozen countries have investigations underway into possible tax evasion involving Liechtenstein accounts. Germany, for example, is working through a list of 600 to 700 German taxpayers with LGT accounts, including a prominent businessman who allegedly used LGT accounts to evade \$1.5 million in taxes.

LGT was invited to the July Subcommittee hearings to defend its actions, but chose not to appear. UBS, to its credit, appeared and announced at the hearings that it would take responsibility for its actions. It apologized for past compliance failures, promised to close all 19,000 Swiss accounts unless the U.S. accountholder agreed to disclose the account to the IRS, and announced it would no longer offer U.S. clients the option of opening Swiss accounts that are not disclosed to the IRS. A few months later, Liechtenstein signed its first tax information exchange agreement with the United States, and LGT announced its intention to change its business model and begin cooperating with foreign tax authorities.

The actions taken by UBS and LGT have reverberated around the tax haven world, raising questions about whether the game is finally up and the international community is ready to take action to put an end to offshore secrecy and tax abuses. Some banks, like Credit Suisse, Switzerland's largest bank after UBS, have decided to follow UBS' lead and stop offering hidden Swiss bank accounts to U.S. clients. But many other tax haven banks continue their secret ways and continue to engage in practices that facilitate tax evasion.

The United States Government is continuing its efforts to combat offshore secrecy. In November 2008, the U.S. Department of Justice, DOJ, indicted a senior UBS official, then head of the UBS private bank, for conspiring to help other U.S. clients dodge U.S. taxes. Because he has refused to face the charges, he remains a fugitive from justice in Switzerland. In February, DOJ indicted UBS itself, again for conspiring to help U.S. clients dodge U.S. taxes. That criminal prosecution was then deferred, because UBS admitted to the underlying facts, paid a \$780 million fine, turned over the names of at least 250 clients with Swiss accounts,